

AMENDMENTS TO THE SPECIFICATION:

Please amend the Abstract as follows:

A method for treating an ammonia (NH_3)-containing gas ~~to clarify the gas~~, which comprises causing the NH_3 -containing gas to pass through a catalyst tower (9) firstly with a pre-treatment catalyst layer (1) having, in parallel, a flow path involving a catalyst layer having the function of oxidizing NH_3 to form NO and a flow path involving a catalyst layer not having the above function, and then, contacting the resultant gas with a catalyst layer (2) having in combination, the denitration function and the function of oxidizing NH_3 to form NO; and an apparatus for practicing the method. ~~The method allows the treatment of a gas containing NH_3 in a high concentration with good efficiency, without the thermal deterioration of the catalyst layer (2).~~